

Tax Relief for Pollution Control Property

2018 Annual Report



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Program Background

In 1993, the citizens of Texas voted to adopt a tax measure called Proposition 2 (Prop 2). Prop 2 was implemented when Article 8, §1-l was added to the Texas Constitution. The amendment allowed the legislature to “exempt from *ad valorem* taxation all or part of real and personal property used, constructed, acquired, or installed wholly or partly to meet or exceed rules or regulations adopted by any environmental protection agency of the United States, this state, or a political subdivision of this state for the prevention, monitoring, control, or reduction of air, water, or land pollution.”¹

The Texas Legislature in 1993 codified the constitutional amendment as Texas Tax Code (TTC), §11.31. The statute established a two-step process to obtain a tax exemption for pollution control property. First, a person seeking a tax exemption must obtain a positive use determination from the executive director of the Texas Commission on Environmental Quality (TCEQ) that the property is used wholly or partly for pollution control.² Second, once a person obtains a positive use determination, the person then applies to the appraisal district where the property is located to receive the actual tax exemption. This second step removes the property from the tax roll.³ The TCEQ adopted rules as required by the legislation to establish the procedures and mechanisms for obtaining a positive use determination. The TCEQ’s rules governing the program are contained in Chapter 17 of Title 30 of the Texas Administrative Code (TAC).

In 2001, House Bill (HB) 3121, 77th Texas Legislature, amended TTC, §11.31 requiring the TCEQ to adopt specific standards for evaluating applications and to provide a formal appeals procedure. To implement the changes, 30 TAC Chapter 17 was amended by the TCEQ in 2002. The amended rules established a standard method to determine the portion of a piece of property that is pollution control versus production when the property serves both functions. This method is called the Cost Analysis Procedure (CAP) and is required to be used for all equipment that is both pollution control and production equipment.⁴

In 2007, the 80th Texas Legislature enacted HB 3732, which amended TTC, §11.31 by adding three new subsections, (k), (l), and (m). Subsection (k) required the TCEQ to adopt a nonexclusive list of property that included 18 property categories. Subsection (l) required that the property

¹ TEXAS CONSTITUTION, Article 8, §1-l(a), (November 2, 1993).

² TTC, §11.31(c) & (d).

³ TTC, §11.31(i).

⁴ TTC, §11.31(g).

list be reviewed at least once every three years and established a standard for removing property from the list. Subsection (m) established a 30-day review period for applications that contain property listed on the nonexclusive list. To implement these legislative changes, 30 TAC Chapter 17 was amended by the TCEQ in 2008. The specific equipment added to TTC, §11.31 was primarily energy production-related equipment such as heat recovery steam generators (HRSG) and enhanced steam turbine systems. Due to the unconventional nature of the equipment from a pollution control perspective, TCEQ rules allowed for applicants to provide their own calculations for determining a partial use percentage rather than using the CAP.

In 2009, HB 3206 and HB 3544, 81st Texas Legislature, amended TTC, §11.31 to require the use of the same uniform review standards and methods for all applications including those containing property listed on the non-exclusive list of pollution control equipment contained in TTC, §11.31(k). The bills also require the establishment of a permanent advisory committee charged with providing advice to the TCEQ on implementing TTC, §11.31. On January 27, 2010, the commission created the permanent advisory committee. The commission adopted revisions to 30 TAC Chapter 17 on November 18, 2010.

In 2011, HB 2280, 82nd Texas Legislature, amended TTC, §11.31(n) by adding: “At least one member of the advisory committee must be a representative of a school district or junior college district in which property is located that is or previously was subject to an exemption under this section.” The commission appointed a school district representative on December 7, 2011.

In 2013, HB 1897, 83rd Texas Legislature, amended TTC, §11.31 by adding (e-1). New §11.31(e-1) requires the executive director to issue a final determination and the commission to take final action on an initial appeal not later than the first anniversary of the application being declared to be administratively complete. The commission adopted revisions to 30 TAC Chapter 17 to implement this requirement on August 6, 2014. The revisions limit the review process to a total of 230 days by limiting the number of deficiency letters to two administrative and two technical.

General Program Information

To qualify as pollution control property, the property must have been used, constructed, acquired, or installed after January 1, 1994, wholly or partly to meet or exceed an adopted federal, state, or local environmental law, rule, or regulation. Property includes both real and personal property and can consist of devices, equipment, methods, or land that are used to prevent, monitor, control, or reduce air, water or land pollution. If the TCEQ determines that property qualifies as pollution control property, a positive use determination will be sent to the applicant and the appropriate appraisal district.

There are several categories of property that are excluded from eligibility for a positive use determination:

- motor vehicles, except for dedicated service motor vehicles used solely for pollution control;
- residential property and property used for recreational, park, or scenic uses;
- property subject to a tax agreement before January 1, 1994;
- property used to manufacture or produce a product or provide a service that prevents, monitors, controls, or reduces air, water, or land pollution; and
- property for which the environmental benefit associated with the property is derived from the use or characteristics of the good or service produced by the property.

The TCEQ has established three tier levels for processing applications: Tier I, Tier II, and Tier III. The levels are based on the anticipated processing time related to the application. The tier levels are defined as follows:

- Tier I is for eligible property that is listed on the Tier I Table specified in 30 TAC §17.14(a). The Tier I Table lists specific property that the TCEQ has determined can be used wholly (100%) for pollution control. Tier I applications require a \$150 fee.
- Tier II is for eligible property that an applicant believes is used wholly (100%) for pollution control but is not listed on the Tier I Table. A Tier II application may include eligible property on the Expedited Review

List specified in 30 TAC §17.17(b) only if such property is used 100% for pollution control. Tier II applications require a \$1,000 fee.

- Tier III is for property that has both a pollution control and a production benefit. This type of equipment may be eligible for a partial use determination. Partial percentages are calculated using the CAP, which is a calculation designed to determine the portion of the property that is for pollution control. Tier III applications require a \$2,500 fee.

Program Statistics

Applications

Number of Applications

The first application for a pollution control property use determination was received on November 21, 1994. As of December 31, 2018, a total of 21,602 applications have been received.

Table 1. *Total Number of Applications Filed Since Program Inception (November 1994 through December 2018)* shows the total number of applications received since the inception of the program, categorized by tier level and by approval status.

Table 1. Total Number of Applications Filed Since Program Inception (November 1994 through December 2018)

Status	Tier I	Tier II	Tier III	Tier IV	Total
Approved	18,869	563	260	25	19,717
Denied	235	39	30	40	344
Under Review	67	20	0	0	87
Withdrawn	1,352	55	33	14	1,454
Total	20,523	677	323	79	21,602

Table 2. *Number of Applications Received During 2017 and 2018* shows the number of applications received during Calendar Year 2018, categorized by tier level and by approval status. A total of 1,313 applications were received during 2018 and, of those, 88% were approved and 6% were withdrawn or returned. No applications were denied and 6% were still under review as of January 1, 2019. While this report is primarily for Calendar Year 2018 application activities, Calendar Year 2017 information is also provided for comparison purposes. A total of 652 applications were received during 2017 and, of those, 90% were approved, 9% were withdrawn, and less than 1% were denied.

Table 2. Number of Applications Received During 2017 and 2018

Status	Tier I		Tier II		Tier III		Total	
	2017	2018	2017	2018	2017	2018	2017	2018
Approval	542	1,119	42	29	4	7	588	1,155
Denied	1	0	0	0	0	0	1	0
Under Review	2	64	0	20	0	0	2	84
Withdrawn	55	73	6	0	0	1	61	74
Total	600	1,256	48	49	4	8	652	1,313

Tier III Applications

Due to their complexity, Tier III applications require the most review time. As shown in Figure 1: *Number of Tier III Applications Received in 2017 and 2018 (Left) and the Estimated Dollar Value of the Applications in 2017 and 2018 (Right)*, in 2018, eight Tier III applications were received; an increase of four from the previous year. The 2018 total estimated dollar value of Tier III projects was \$100,486,956; an increase from the 2017 total estimated dollar value of Tier III projects of \$14,272,266.



Figure 1. Number of Tier III Applications Received in 2017 and 2018 (Left) and the Estimated Dollar Value of the Applications in 2017 and 2018 (Right)

Table 3: *Tier III Applications Received Each Calendar Year* shows that the number of Tier III applications processed each year has varied from as few as one to as many as 42. While Tier III applications represent less than 2% of the total applications processed, the applications' total estimated dollar value is 15% of the total estimated dollar value listed on all applications.

Table 3. Tier III Applications Received Each Calendar Year

Calendar Year	Number of Applications	Estimated Dollar Value of Projects
1994	10	\$119,281,203
1995	42	\$243,277,607
1996	27	\$237,640,204
1997	32	\$185,440,379
1998	12	\$192,263,569
1999	13	\$258,992,370
2000	22	\$777,291,784
2001	12	\$332,414,314
2002	13	\$265,667,023
2003	10	\$57,371,097
2004	5	\$67,154,491
2005	1	\$22,765,000
2006	4	\$138,094,437
2007	11	\$64,352,866
2008	5	\$75,293,379
2009	8	\$125,717,478
2010	10	\$333,305,478
2011	19	\$1,071,732,138
2012	25	\$894,318,780
2013	8	\$489,105,075
2014	7	\$157,826,363
2015	13	\$865,989,150
2016	3	\$68,584,518
2017	4	\$14,272,266
2018	8	\$100,486,956
Total	324	\$7,158,637,925

Applications by County

Applications have been received from 236 of Texas's 254 counties since the Program's inception in 1994. Applications have not been received from the following counties: Bandera, Baylor, Blanco, Brewster, Briscoe, Collingsworth, Crosby, Foard, Hartley, Jeff Davis, Kimble, Menard, Mills, Motley, Presidio, Real, San Saba, and Throckmorton. These counties are all located west of Interstate 35 and are primarily located in the Panhandle and West Texas. Three of the counties, San Saba, Blanco, and Mills are located in Central Texas. As of 2017, the population of these counties represents less than 0.4% of the population of Texas.

Figure 2. *Applications Received in 2018 by County* shows the distribution, by county, of all applications received during Calendar Year 2018. Figure 3. *Total Estimated Dollar Value of Pollution Control Property included in Applications in 2018 by County* shows the total estimated dollar value. Additional details regarding numbers of applications received and total estimated dollar values for 2017 (Table A-1), 2018 (Table A-2), and for 1994 through 2018 (Table A-3) can be found in the Appendix.

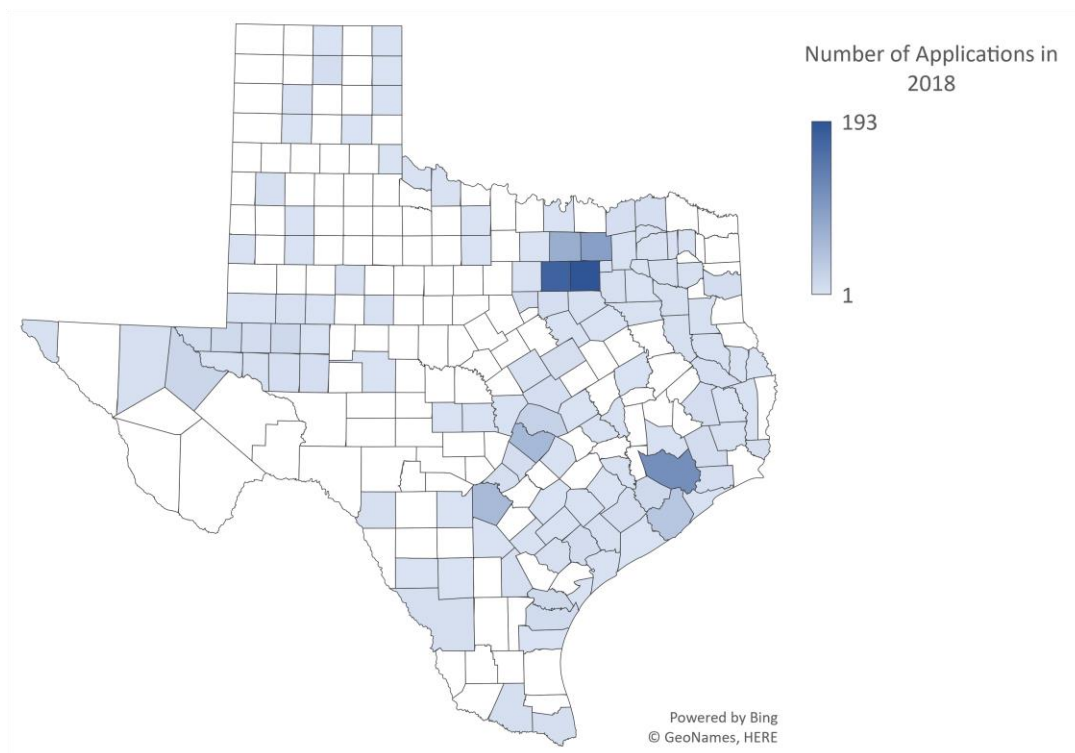


Figure 2. Applications Received in 2018 by County

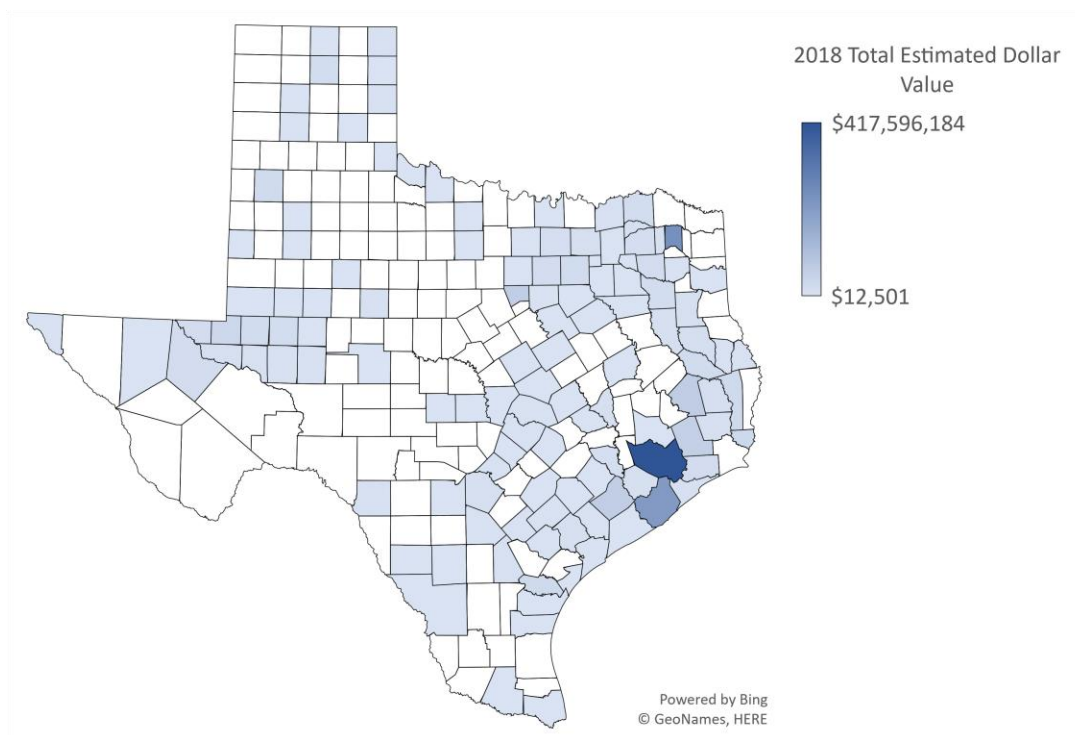


Figure 3. Total Estimated Dollar Value of Pollution Control Property included in Applications in 2018 by County

Fees Received

The estimated application fees received during 2017 and 2018 were \$148,000 and \$257,400 respectively. Figure 4. *Application Fees Collected by Tier Level for 2017 and 2018* shows fee collections by tier level for years 2017 and 2018. The increase in total fees between 2017 and 2018 is attributable to an increase in the number of Tier I and Tier III applications received. Under TTC, §11.31(f), the TCEQ may charge an applicant a fee for processing the information, making the determination, and issuing the required use determination letters. Under Article VI, Commission on Environmental Quality, Rider 5, of the General Appropriations Act for the 2018-19 Biennium, enacted by the 85th Texas Legislature, the TCEQ has been appropriated \$229,424 from collected fee revenue for each fiscal year for the purpose of determining whether pollution control equipment is exempt from taxation.

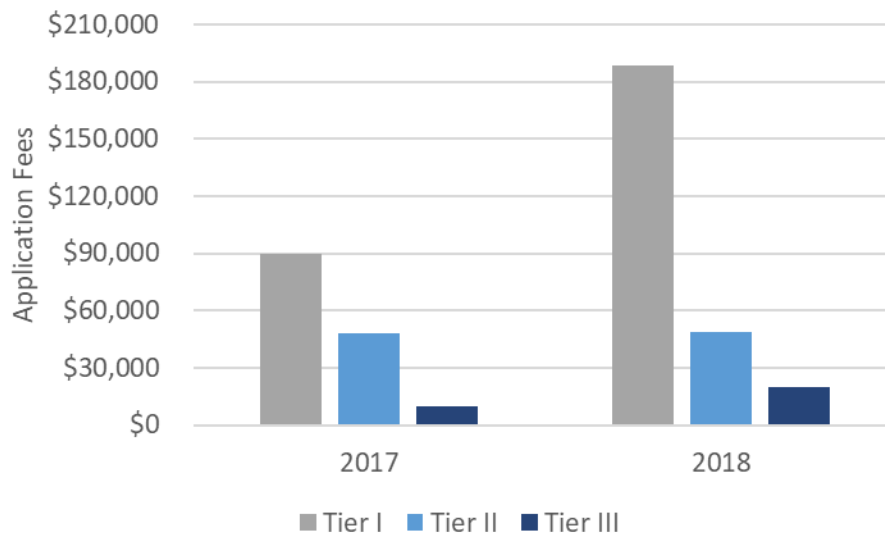


Figure 4. Application Fees Collected by Tier Level for 2017 and 2018

Additional details regarding the application fees received from 1994 through 2018 can be found in the Table 4.

Table 4. Application Fees Collected by Tier Level for Years 2017 and 2018

Calendar year	Tier I	Tier II	Tier III	Year Total
2017	\$90,000	\$48,000	\$10,000	\$148,000
2018	\$188,400	\$49,000	\$20,000	\$257,400

Rules Cited

Each use determination application submitted to the TCEQ must list which rule(s) or regulation(s) are being met or exceeded by using certain pollution control property/equipment. During 2017 and 2018, 75% of the rules cited in applications were rules that have been adopted by the TCEQ and other Texas state agencies and 25% were adopted by federal agencies.

During 2018, most of the applications submitted were for equipment intended to control or prevent water or land pollution. Traditionally, applications have listed rules regarding the control of air pollution, but with the increase in oil and gas activities, such as drilling, gathering, and processing, there has been a steady increase in applications for water pollution prevention and control activities.

The TCEQ's guidance requires rule citations to the subsection level. For ease of reading this report, these citations are listed to the chapter level for regulations contained in the TAC and to the part level for regulations contained in the Code of Federal Regulations (CFR).

The following are the six rules most frequently cited in applications for which a positive use determination was granted during 2018. These same six rules were also the most frequently cited in applications in 2017.

- 30 TAC §116: Control of Air Pollution by Permits for New Construction or Modification;
- 30 TAC §334: Underground and Aboveground Storage Tanks;
- 40 CFR §112: Oil Pollution Prevention;
- 49 CFR §195: Transportation of Hazardous Liquids by Pipeline;
- 30 TAC §307: Texas Surface Water Quality Standards; and
- 30 TAC §111: Control of Air Pollution from Visible Emissions and Particulate Matter

Types of Facilities

During 2018, 86% of the applications received were from the following four types of facilities. Approximately 57% of the applications were from gasoline/service stations, 17% oil or natural gas processing, storage, and transportation facilities; 6% were from chemical manufacturing facilities; and 6% were from electric generating facilities.

During 2017, 79% of the applications received were from the following four types of facilities. Approximately 33% of the applications were from natural gas processing, storage, and transportation facilities; 33% were

from chemical manufacturing facilities; 11% were from electricity generating facilities; and 17% were from gasoline/service stations.

Application Processing

The average administrative processing time in 2018 was 23 days. During 2017, the average administrative processing time was five days. However, more than twice the number of applications were processed in 2018 than in 2017, as detailed above in the *Number of Applications* section on page 6.

By rule, staff has a 60-day time frame after an application is declared administratively complete to complete the technical review. In 2018, the average technical review time was two days with 100% of technical reviews being completed in 60 days or less. During 2017, the average technical review time was two days with 99% of technical reviews being completed in 60 days or less.

Appeals

Heat Recovery Steam Generators (HRSGs)

On July 10, 2012, negative determinations were issued for the 38 open applications containing HRSGs. Applicants appealed 27 of the negative determinations. Subsequently four of the appeals were withdrawn. During the December 5, 2012 agenda meeting, the commission considered the remaining 23 appeals and remanded the applications to the executive director for additional consideration. Two more appeals were withdrawn. Negative determinations were issued for the 21 remaining HRSG applications in June 2014. All 21 were appealed. The appeals were heard at the September 24, 2014 agenda. The commission upheld the negative determinations. Lawsuits were filed in Travis County District Court and were consolidated for trial and divided into two groups: Tier III (2 applications) and Tier IV (8 applications).

For both groups, the District Court upheld the TCEQ's negative use determinations, and the District Court rulings were subsequently appealed. For the Tier III group, the appeal was assigned to the 8th Court of Appeals in El Paso. The appeals court affirmed TCEQ's reading of TTC, §11.31 and its determination that Brazos Electric Power Cooperative was not using the HRSGs as pollution control property. For the Tier IV group, the appeal was assigned to the 3rd Court of Appeals in Austin. The appeals court disagreed with the TCEQ's arguments concerning the TTC, 11.31(k) list and found that TCEQ abused its discretion in issuing

negative use determinations for the HRSGs. Petitions for Review were filed with the Texas Supreme Court for both cases. The Texas Supreme Court requested full briefing for both cases in June/July 2018, and all briefs were filed. On November 16, 2018, the Texas Supreme Court granted the petitions for review for both cases (17-1003 and 18-0128) and oral argument was scheduled for January 24, 2019. On May 3, 2019, the Texas Supreme Court determined that the Commission abused its discretion in issuing negative determinations and remanded the cases to the Commission for further proceedings consistent with its opinion. On June 12, 2019, the TCEQ Commissioners discussed future actions to be taken in light of the Texas Supreme Court's decision.

Other Appeals

On February 7, 2018, a positive use determination was issued for the water cooling components of an air-cooled condenser system consisting of the steam turbine exhaust duct, duct drain pump system, heat exchanger cores, non-condensable extraction system, air moving equipment, steam sectionalizing valves, and cleaning system. Hood County Appraisal District appealed the use determination on August 7, 2018, stating that the equipment was installed for water conservation reasons and not environmental pollution reasons. A majority of the condensate from the equipment is recycled through the process with only a minimal amount that would be discharged for quality control. By letter dated December 17, 2018, and received by TCEQ on December 20, 2018, the Hood County Appraisal District withdrew its appeal.

Electronic Application Process

In September 2017, the agency deployed a Tax Relief for Pollution Control Property application on the State of Texas Environmental Electronic Reporting System (STEERS). This system allows an applicant to prepare an application electronically, pay the application fee, and submit the application to the TCEQ. Program staff use the ePermits system to review the electronic applications. All correspondence between the applicants and staff is handled electronically. In 2018, 332 applications were received and processed electronically.

Appendix

Table A-1. Applications Received for Calendar Year 2017 Grouped by County

County Name	Number of Applications in 2017	2017 Total Estimated Dollar Value
Andrews	6	\$928,989
Angelina	7	\$6,868,565
Austin	1	\$3,540,000
Bastrop	3	\$1,659,276
Bee	5	\$4,231,788
Bexar	8	\$6,219,056
Brazoria	53	\$146,920,506
Brazos	2	\$372,924
Burleson	4	\$816,370
Burnet	2	\$200,000
Caldwell	1	\$159,462
Calhoun	1	\$143,462
Cameron	5	\$27,264,555
Cass	2	\$305,993
Chambers	1	\$87,217
Cochran	2	\$144,213
Coleman	1	\$941,605
Collin	9	\$5,202,735
Colorado	1	\$1,489,500
Comal	6	\$1,536,520
Comanche	1	\$77,505
Coryell	1	\$159,462
Crane	5	\$5,435,846
Crockett	1	\$240,720
Culberson	6	\$3,486,519
Dallas	13	\$4,859,691
Delta	3	\$1,704,053
Denton	5	\$7,906,694
Dickens	1	\$122,404

County Name	Number of Applications in 2017	2017 Total Estimated Dollar Value
Dimmit	1	\$186,462
Ector	8	\$2,557,923
El Paso	1	\$1,205,242
Ellis	11	\$97,383,483
Erath	1	\$44,615
Falls	1	\$41,707
Fannin	3	\$4,849,944
Fort Bend	1	\$174,462
Frio	11	\$22,643,784
Gaines	4	\$982,747
Galveston	5	\$2,730,893
Gillespie	1	\$162,462
Glasscock	1	\$937,500
Gray	4	\$26,441,485
Guadalupe	1	\$203,077
Harris	161	\$386,159,176
Harrison	15	\$46,373,879
Hays	2	\$466,010
Henderson	1	\$24,670
Hidalgo	9	\$12,535,753
Hockley	1	\$5,643,945
Hood	1	\$531,436
Houston	1	\$1,180,376
Howard	3	\$3,177,720
Hunt	1	\$25,252
Hutchinson	2	\$2,231,000
Jackson	2	\$4,389,340
Jefferson	7	\$20,071,908
Johnson	15	\$26,749,560
Karnes	5	\$4,513,762
Kendall	1	\$226,225
Kenedy	4	\$19,315,216
Kerr	1	\$203,077

County Name	Number of Applications in 2017	2017 Total Estimated Dollar Value
Kleberg	4	\$7,549,792
La Salle	6	\$1,384,827
Lamar	4	\$688,571
Lampasas	1	\$115,579
Lavaca	2	\$1,125,538
Leon	1	\$30,673
Liberty	2	\$476,690
Limestone	1	\$186,462
Live Oak	1	\$858,528
Llano	1	\$3,431,000
Loving	8	\$7,936,285
Martin	2	\$1,583,928
Maverick	1	\$186,462
McLennan	1	\$159,462
McMullen	1	\$858,528
Midland	13	\$6,492,979
Montgomery	3	\$631,583
Moore	3	\$1,292,027
Navarro	2	\$125,407
Nolan	3	\$9,652,692
Nueces	29	\$306,101,587
Oldham	1	\$122,404
Orange	12	\$40,624,524
Parmer	1	\$59,414
Pecos	6	\$6,540,113
Polk	4	\$1,815,924
Potter	2	\$51,512,436
Randall	1	\$77,505
Reeves	19	\$24,415,091
Rusk	1	\$73,107
Sabine	1	\$162,462
San Patricio	3	\$1,788,839
Scurry	1	\$29,317

County Name	Number of Applications in 2017	2017 Total Estimated Dollar Value
Smith	1	\$71,317
Tarrant	4	\$508,146
Titus	3	\$1,481,799
Tom Green	2	\$405,882
Travis	8	\$6,165,904
Upton	9	\$4,577,438
Uvalde	1	\$159,462
Val Verde	1	\$120,462
Van Zandt	2	\$81,432
Victoria	1	\$218,275
Waller	2	\$72,147
Ward	6	\$4,048,974
Wharton	1	\$100,000
Wheeler	2	\$1,328,000
Wilbarger	2	\$4,219,444
Willacy	5	\$11,554,888
Williamson	8	\$826,153
Winkler	8	\$4,742,358
Wise	2	\$149,702
Young	1	\$0 ⁵
Total	652	\$1,446,311,244

Table A-2. Applications Received for Calendar Year 2018 Grouped by County

County Name	Number of Applications in 2018	2018 Total Estimated Dollar Value
Andrews	1	\$27,780
Angelina	6	\$21,886,041
Aransas	2	\$14,973
Archer	1	\$80,226
Atascosa	2	\$1,735,672

⁵ As received this application did not contain an estimated cost. An Administrative notice of deficiency was issued and no response was received.

County Name	Number of Applications in 2018	2018 Total Estimated Dollar Value
Austin	2	\$10,384,004
Bastrop	3	\$133,356
Bell	6	\$313,102
Bexar	56	\$8,324,126
Brazoria	39	\$211,275,913
Brazos	3	\$7,839,918
Burleson	2	\$1,003,323
Burnet	2	\$147,725
Calhoun	3	\$3,203,441
Cameron	7	\$407,540
Chambers	6	\$18,170,100
Cherokee	5	\$9,996,140
Childress	1	\$80,276
Collin	93	\$8,216,284
Colorado	1	\$858,067
Comal	7	\$3,981,111
Cooke	1	\$807,813
Coryell	4	\$77,906
Crane	5	\$5,546,376
Culberson	5	\$1,318,802
Dallas	193	\$20,418,873
Delta	4	\$7,465,316
Denton	73	\$10,310,182
Dewitt	2	\$1,495,600
Dimmit	1	\$380,000
Donley	1	\$132,019
Ector	9	\$20,813,445
El Paso	4	\$2,322,487
Ellis	4	\$1,088,164
Fannin	6	\$4,650,981
Fort Bend	13	\$8,670,287
Franklin	3	\$6,519,241
Galveston	3	\$7,069,272

County Name	Number of Applications in 2018	2018 Total Estimated Dollar Value
Glasscock	1	\$491,556
Goliad	5	\$3,382,436
Gonzales	1	\$511,000
Hansford	1	\$80,276
Hardeman	2	\$267,412
Hardin	4	\$7,801,360
Harris	115	\$417,596,184
Harrison	8	\$1,421,793
Hays	8	\$1,101,743
Hemphill	1	\$316,553
Henderson	3	\$89,829
Hidalgo	7	\$189,861
Hill	2	\$134,793
Hood	9	\$61,148,764
Hopkins	4	\$13,410,229
Howard	1	\$684,441
Hunt	2	\$386,950
Hutchinson	8	\$18,908,813
Jackson	5	\$3,286,135
Jasper	2	\$27,620,000
Jefferson	17	\$44,080,576
Johnson	6	\$3,228,223
Karnes	3	\$2,159,600
Kaufman	5	\$501,117
Kinney	5	\$4,513,154
Kleberg	1	\$12,501
La Salle	1	\$936,600
Lamar	6	\$18,790,987
Lamb	5	\$22,575,874
Lavaca	2	\$1,022,970
Leon	1	\$30,673
Liberty	9	\$57,006,762
Lipscomb	2	\$6,440,923

County Name	Number of Applications in 2018	2018 Total Estimated Dollar Value
Live Oak	5	\$5,905,023
Llano	3	\$1,024,594
Loving	11	\$16,757,760
Lubbock	1	\$959,017
Lynn	1	\$132,019
Martin	4	\$1,011,836
Mason	1	\$69,780
Matagorda	1	\$21,950
McLennan	7	\$241,735
Medina	1	\$16,000
Midland	15	\$18,400,718
Milam	1	\$43,889
Montgomery	3	\$1,384,703
Nacogdoches	4	\$13,232,086
Navarro	1	\$52,000
Nolan	2	\$5,573,663
Nueces	11	\$1,282,252
Orange	7	\$30,719,422
Parker	2	\$1,011,146
Polk	8	\$64,128,469
Potter	4	\$333,768
Rains	1	\$45,000
Randall	1	\$3,986,500
Reagan	6	\$6,951,932
Reeves	18	\$17,483,500
Rockwall	7	\$437,160
Rusk	4	\$8,466,662
Sabine	1	\$1,810,000
San Augustine	2	\$1,873,200
San Patricio	13	\$25,048,926
Scurry	2	\$135,614
Smith	5	\$18,917,361
Tarrant	175	\$18,252,725

County Name	Number of Applications in 2018	2018 Total Estimated Dollar Value
Titus	3	\$241,262,476
Tom Green	1	\$132,019
Travis	58	\$3,094,075
Tyler	1	\$12,500,000
Upshur	4	\$4,355,388
Upton	6	\$4,760,114
Van Zandt	1	\$51,000
Victoria	9	\$7,778,425
Ward	4	\$8,398,160
Webb	7	\$897,087
Wharton	8	\$60,834,492
Wheeler	2	\$5,281,674
Wilbarger	3	\$55,529
Williamson	24	\$1,727,911
Winkler	13	\$32,495,300
Wise	1	\$86,265
Wood	5	\$16,269,817
Yoakum	3	\$357,825
Young	1	\$529,000
Total	1,313	\$1,793,872,937

Table A-3. Applications Received between November 1994 and December 2018 Grouped by County

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Anderson	46	\$61,328,707
Andrews	39	\$21,184,742
Angelina	134	\$220,877,106
Aransas	6	\$1,731,506
Archer	2	\$95,315
Armstrong	1	\$6,387
Atascosa	53	\$84,748,853
Austin	19	\$35,919,614

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Bailey	1	\$122,404
Bastrop	41	\$186,138,522
Bee	27	\$37,172,219
Bell	147	\$90,783,050
Bexar	388	\$383,620,419
Borden	9	\$3,463,754
Bosque	42	\$199,787,562
Bowie	30	\$13,347,428
Brazoria	1,273	\$3,828,439,345
Brazos	47	\$31,903,251
Brooks	19	\$12,971,376
Brown	32	\$53,349,878
Burleson	36	\$16,197,469
Burnet	27	\$12,971,995
Caldwell	4	\$3,303,433
Calhoun	196	\$463,479,362
Callahan	11	\$2,166,669
Cameron	46	\$32,924,156
Camp	1	\$32,934
Carson	6	\$743,859
Cass	39	\$85,212,689
Castro	4	\$2,600,137
Chambers	209	\$752,814,988
Cherokee	37	\$30,920,337
Childress	2	\$95,834
Clay	13	\$20,313,608
Cochran	3	\$285,213
Coke	8	\$2,372,149
Coleman	5	\$1,580,903
Collin	394	\$123,396,111
Colorado	13	\$6,264,891

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Comal	103	\$163,641,366
Comanche	18	\$1,208,644
Concho	4	\$773,378
Cooke	52	\$5,619,975
Coryell	23	\$1,709,245
Cottle	3	\$723,616
Crane	23	\$19,846,198
Crockett	48	\$43,333,751
Culberson	20	\$31,105,875
Dallam	16	\$15,511,344
Dallas	1,301	\$347,686,445
Dawson	1	\$103,050
Deaf Smith	13	\$88,890,892
Delta	12	\$10,993,870
Denton	318	\$155,042,363
DeWitt	38	\$38,250,212
Dickens	1	\$122,404
Dimmit	34	\$26,813,925
Donley	2	\$145,335
Duval	17	\$9,957,622
Eastland	27	\$5,972,198
Ector	263	\$443,776,018
Edwards	18	\$14,725,494
El Paso	407	\$708,112,401
Ellis	254	\$833,127,988
Erath	21	\$6,848,870
Falls	13	\$1,575,679
Fannin	35	\$48,153,604
Fayette	19	\$17,880,924
Fisher	5	\$475,405
Floyd	1	\$429,800

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Fort Bend	312	\$944,624,559
Franklin	6	\$6,659,634
Freestone	133	\$407,038,629
Frio	21	\$46,066,697
Gaines	18	\$26,356,402
Galveston	411	\$2,389,042,867
Garza	1	\$25,000
Gillespie	2	\$194,262
Glasscock	32	\$18,647,584
Goliad	41	\$112,225,204
Gonzales	34	\$21,790,348
Gray	52	\$71,961,492
Grayson	104	\$91,240,258
Gregg	148	\$59,862,427
Grimes	32	\$127,205,811
Guadalupe	49	\$308,992,028
Hale	89	\$94,083,084
Hall	1	\$10,229
Hamilton	4	\$582,662
Hansford	28	\$5,975,105
Hardeman	4	\$17,813,983
Hardin	49	\$64,068,845
Harris	4,433	\$10,223,356,760
Harrison	263	\$399,673,368
Haskell	12	\$4,283,221
Hays	70	\$173,983,386
Hemphill	50	\$35,238,098
Henderson	77	\$16,518,266
Hidalgo	108	\$227,897,754
Hill	47	\$13,104,431
Hockley	18	\$15,292,035

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Hood	48	\$124,926,477
Hopkins	30	\$29,909,415
Houston	29	\$15,554,465
Howard	32	\$121,364,525
Hudspeth	1	\$1,657
Hunt	42	\$17,186,931
Hutchinson	118	\$281,207,877
Irion	15	\$4,672,055
Jack	19	\$110,372,626
Jackson	47	\$58,067,121
Jasper	21	\$99,320,259
Jefferson	884	\$5,981,713,593
Jim Hogg	7	\$3,230,776
Jim Wells	75	\$76,453,861
Johnson	219	\$261,298,144
Jones	16	\$2,095,592
Karnes	43	\$31,925,243
Kaufman	92	\$200,596,902
Kendall	2	\$232,497
Kenedy	10	\$21,816,516
Kent	7	\$3,226,030
Kerr	4	\$834,088
King	3	\$652,175
Kinney	11	\$13,015,668
Kleberg	14	\$8,035,428
Knox	2	\$291,596
La Salle	63	\$41,283,899
Lamar	52	\$140,749,052
Lamb	64	\$50,343,624
Lampasas	6	\$14,529,883
Lavaca	26	\$32,628,125

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Lee	13	\$21,267,133
Leon	33	\$46,599,576
Liberty	54	\$106,738,925
Limestone	137	\$174,783,965
Lipscomb	16	\$11,151,802
Live Oak	44	\$174,474,273
Llano	8	\$4,785,851
Loving	52	\$56,050,401
Lubbock	54	\$17,763,661
Lynn	1	\$132,019
Madison	25	\$35,298,904
Marion	22	\$20,968,907
Martin	25	\$10,309,498
Mason	2	\$3,385,083
Matagorda	103	\$519,566,354
Maverick	7	\$2,147,538
McCulloch	6	\$4,907,760
McLennan	150	\$675,271,847
McMullen	44	\$31,154,067
Medina	10	\$8,531,559
Midland	111	\$112,098,907
Milam	137	\$1,116,770,253
Mitchell	19	\$6,858,982
Montague	31	\$12,711,674
Montgomery	153	\$114,359,982
Moore	41	\$367,647,002
Morris	16	\$3,647,294
Nacogdoches	96	\$65,330,781
Navarro	66	\$30,491,165
Newton	7	\$134,350,028
Nolan	43	\$30,434,867

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Nueces	272	\$1,718,279,679
Ochiltree	23	\$40,873,454
Oldham	4	\$2,767,804
Orange	175	\$681,583,780
Palo Pinto	32	\$7,002,018
Panola	134	\$241,246,298
Parker	77	\$61,686,120
Parmer	7	\$9,376,888
Pecos	57	\$104,130,578
Polk	38	\$89,089,803
Potter	150	\$178,944,854
Rains	3	\$239,078
Randall	9	\$4,666,253
Reagan	24	\$18,659,565
Red River	14	\$2,193,300
Reeves	77	\$137,201,647
Refugio	20	\$28,486,561
Roberts	7	\$3,844,489
Robertson	99	\$915,964,177
Rockwall	44	\$7,420,472
Runnels	9	\$3,742,271
Rusk	139	\$621,630,019
Sabine	5	\$3,366,847
San Augustine	9	\$7,602,195
San Jacinto	14	\$18,970,731
San Patricio	72	\$349,130,625
Schleicher	17	\$1,219,383
Scurry	25	\$10,002,586
Shackelford	6	\$1,665,392
Shelby	54	\$25,647,466
Sherman	39	\$14,786,338

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Smith	225	\$317,942,638
Somervell	15	\$15,209,401
Starr	33	\$29,469,326
Stephens	8	\$260,626
Sterling	13	\$8,099,814
Stonewall	1	\$93,429
Sutton	52	\$28,589,556
Swisher	1	\$76,240
Tarrant	954	\$510,372,343
Taylor	60	\$128,589,327
Terrell	15	\$10,170,764
Terry	3	\$79,422
Titus	104	\$757,720,279
Tom Green	24	\$36,838,882
Travis	504	\$507,534,078
Trinity	5	\$23,007,565
Tyler	18	\$39,313,666
Upshur	16	\$26,910,668
Upton	56	\$35,939,658
Uvalde	3	\$1,150,706
Val Verde	7	\$4,606,430
Van Zandt	17	\$2,951,600
Victoria	108	\$356,590,280
Walker	10	\$4,010,854
Waller	26	\$17,543,134
Ward	44	\$32,895,817
Washington	19	\$12,140,937
Webb	88	\$98,568,529
Wharton	50	\$240,263,040
Wheeler	77	\$77,999,898
Wichita	49	\$47,230,918

County	Number of Applications Received	Total Estimated Dollar Value of Projects
Wilbarger	88	\$49,474,583
Willacy	11	\$16,569,482
Williamson	204	\$42,880,425
Wilson	10	\$9,984,629
Winkler	39	\$56,948,568
Wise	174	\$235,458,758
Wood	25	\$22,218,285
Yoakum	22	\$115,715,770
Young	22	\$8,294,403
Zapata	44	\$27,002,047
Zavala	6	\$8,538,059
Total	21,602	\$46,735,242,158